

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NOS. 20077 & 20079
[REDACTED],)	
)	AMENDED DECISION
Petitioners.)	
)	
)	
)	

On January 3, 2008, the Idaho State Tax Commission issued a Decision on Docket No. 20077 to [Redacted] and on Docket No. 20079 to [Redacted], married filing separate taxpayers (collectively “taxpayers”) for the taxable years 2002, 2004, and 2005. The decisions modified the Tax Commission's Notices of Deficiency Determination dated January 19, 2007, sent to both individuals.

After receiving the Tax Commission’s decision, the taxpayers provided copies of their 2002, 2004, and 2005 married filing joint Idaho individual income tax returns. Since the taxpayers submitted these returns within the appeal period of the decisions, the Tax Commission decided that the returns should be incorporated into the Tax Commission's decision.

The Tax Commission reviewed the returns and found them to be a more accurate representation of the taxpayers’ Idaho taxable income. Therefore, the Tax Commission accepts the taxpayers’ income tax returns, subject to the normal review process of the Tax Commission, in lieu of the returns prepared by the Tax Discovery Bureau.

As in the Tax Commission’s original decisions, interest and penalty are added to the tax owed on the taxpayers’ returns in accordance with Idaho Code sections 63-3045 and 63-3046.

WHEREFORE, the decision for Docket No. 20077 and the decision for Docket No. 20079 dated January 3, 2008, are hereby AMENDED to include the provisions of this amended decision.

WHEREFORE, the provisions of this amended decision are APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED, and THIS DOES ORDER that the taxpayers pay the following tax, penalty, and interest.

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2002	\$ 1,349	\$ 337	\$ 432	\$2,118
2004	1,003	251	208	1,462
2005	605	151	89	845
			TOTAL DUE	<u>\$4,425</u>

Interest is computed to July 1, 2008.

DEMAND for immediate payment of the foregoing amount is hereby made and given.

An explanation of the taxpayer's right to appeal this decision is enclosed.

DATED this _____ day of _____, 2008.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of _____, 2008, a copy of the within and foregoing DECISION was served by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[REDACTED]

Receipt No.
